

**NOTICE OF WORK SESSION MEETING OF THE BOARD OF TRUSTEES
MINIDOKA COUNTY JOINT SCHOOL DISTRICT #331
RUPERT, MINIDOKA COUNTY, IDAHO**

NOTICE IS HEREBY GIVEN that an **Special Meeting** of the Board of Trustees of the Minidoka County Joint School District is posted for **Monday, April 29, 2024 at 5:00 PM at the District Service Center 310 10th Street** **Rupert, ID 83350** at which meeting the following business will be conducted:

CALL TO ORDER & ROLL CALL:

Bonnie Heins, Chair
Rick Stimpson, Vice Chair
Russ Suchan, Trustee
Jeff Gibson, Trustee
Mary Andersen, Trustee

Dr. Kenneth Cox, Superintendent
Kerri Tibbitts, Board Clerk
Reed Cotten, School Counsel

1. CALL TO ORDER
2. WORK SESSION - REVIEW OF BUDGET
3. ADJOURNMENT

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#boldsubject#

** Robert's Rules of Order will govern all meetings

*** Any person needing special accommodations to participate in the above-noticed meeting should contact the Minidoka County School District one (1) day prior to the meeting at 310 10th St., Rupert, Id. (208) 436-4727

Description Actual Revenues

Fund Balance

General Fund	\$	1,618,198.45	
Total Fund Balance	\$	1,618,198.45	

Local Revenue

Supplemental Levy	\$	2,250,000.00	
Tort Levy	\$	8,611.00	
Tax Penalty and interest	\$	10,000.00	
Bond Payment Levy	\$	750,000.00	
Interest/Fees	\$	275,000.00	
Rental of buildings	\$	5,000.00	
Secondary Activity Duties	\$	20,000.00	<i>Flow Through</i>
Erate	\$	120,000.00	<i>Reimbursement Based</i>
Other local revenue and insurance dividends	\$	40,000.00	
Total Local Revenue	\$	3,478,611.00	

State Revenue

Discretionary - General	\$	4,088,117.25	
Discretionary - Health Insurance	\$	4,572,949.50	
Salary Apportionment	\$	17,449,747.76	
Benefit Apportionment	\$	3,503,303.05	
Exceptional Contracts, Tuition Equivalency, Sed	\$	89,281.30	
Transportation	\$	1,794,946.00	
Total State Revenue	\$	31,498,344.86	\$26,851,786.01
			\$4,646,558.85

Other State Support Revenue

Bond Levy Equalization Support Program	\$	318,416.18	
Charter School Facilities		-	
College and Career Advisors and Student Mentors	\$	111,231.00	
Continuous Improvement Plans and Training	\$	6,600.00	<i>Reimbursement Based</i>
Early Graduation Scholarship (Advanced Opportunities)	\$	15,260.00	

English Language Acquisition	\$	131,071.00	
English Language Grant		-	
Fast Forward (Advanced Opportunities)	\$	1,054.00	
Literacy Proficiency - K-3 Enrollment	\$	495,571.00	
Literacy Proficiency - K-3 Testing	\$	445,690.00	
Math and Science Requirement	\$	81,908.00	
National Board for Professional Teaching Standards		-	
Professional Development (Dyslexia)	\$	35,948.40	
Professional Development (General)	\$	137,324.00	
Remediation	\$	85,789.00	
Safe & Drug-Free	\$	56,937.00	
School Facilities Maintenance (Lottery)	\$	411,839.00	
School Facilities Maintenance Match		-	
Unemployment Insurance	\$	17,136.80	<i>Paid directly to DOL</i>
Content & Curriculum (Digital)	\$	18,640.00	
One-time Supplemental Distribution	\$	1,392,821.00	<i>One Time Funds</i>
Total State Revenue	\$	3,763,236.38	

Fund Transfers

Fund 251 Title I-A	\$	31,800.00
Fund 257 IDEA B - School Age	\$	19,617.00
Fund 258 IDEA B - Pre-K	\$	1,382.00
Fund 260 Medicaid	\$	195,000.00
Fund 271 Title II-A	\$	-
Fund 253 Title I-C	\$	12,185.00
Fund 261 Title IV-A	\$	2,441.00
Total Fund Transfers	\$	247,799.00

Grand Total General Fund Revenue **\$** **40,606,189.69**

Proposed Budget Revenues

Actual vs. Proposed

Posted Budget

Actual vs. Posted

\$	2,600,000.00		
\$	2,600,000.00	\$	(981,801.55)

\$	2,600,000.00		
\$	2,600,000.00	\$	(981,801.55)

\$	2,250,000.00		
\$	15,000.00		
\$	10,000.00		
\$	-	<i>Not Listed</i>	
\$	275,000.00		
\$	5,000.00		
\$	20,000.00		
\$	120,000.00		
\$	40,000.00		
\$	2,735,000.00	\$	743,611.00

\$	2,250,000.00		
\$	20,000.00		
\$	10,000.00		
\$	300,000.00		
\$	5,000.00		
\$	180,000.00	Activities, Erate, & Other Revenue	
\$	2,765,000.00	\$	713,611.00

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\$	4,142,000.00	\$	(53,882.75)
\$	4,859,000.00	\$	(286,050.50)
\$	18,446,000.00	\$	(996,252.24)
\$	3,704,000.00	\$	(200,696.95)
\$	150,000.00	\$	(60,718.70)
\$	1,766,000.00	\$	28,946.00
\$	33,067,000.00	\$	(1,568,655.14)

\$	26,360,000.00	<i>SBA & Discretionary</i>	
\$	3,530,000.00	\$	(26,696.95)
\$	150,000.00	\$	(60,718.70)
\$	1,766,000.00	\$	28,946.00
\$	31,806,000.00	\$	(307,655.14)

\$	120,000.00		
\$	-		
\$	-	<i>Included in Salary</i>	
\$	-	<i>Not Listed</i>	
\$	-	<i>Included in Fast Forward</i>	

\$	120,000.00
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\$	-	Not Listed		
\$	-			
\$	70,000.00			
\$	-	Not Listed		
\$	170,000.00			
\$	-	Included in Salary		
\$	-			
\$	-	Included in PD (General)		
\$	140,000.00			
\$	83,000.00			
\$	-	Not listed		
\$	288,000.00		\$	304,000.00
\$	14,000.00			
\$	-	Paid directly to DOL		
\$	15,000.00			
\$	-	One Time Funds	\$	1,487,000.00 Other State Support & Revenue
\$	900,000.00	\$	2,863,236.38	\$ 1,911,000.00 \$ 1,852,236.38

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\$	80,000.00	All Indirect Costs	\$	30,000.00
\$	-	Included above	\$	20,000.00
\$	-	Included above	\$	-
\$	200,000.00		\$	195,000.00
\$	-	Included above	\$	7,000.00
\$	-	Included above	\$	-
\$	-	Included above	\$	-
\$	280,000.00	\$	(32,201.00)	\$ 252,000.00 \$ (4,201.00)

\$	39,582,000.00	\$	2,592,844.83	\$ 39,334,000.00 \$ 1,579,844.83
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Description Actual Expenses

Salaries	YTD	<i>FY24 FORCASTED</i>
Admin \$	1,347,720.35	\$ 1,783,616.46
Certified \$	9,791,219.02	\$ 14,646,587.27
Classified \$	4,200,532.31	\$ 5,616,275.20
Subs \$	73,107.33	\$ 87,727.33
Extra Bussing Duties \$	59,536.00	\$ 70,000.00
Summer School \$	189,290.59	\$ 233,902.26
Stipends/Supplemental \$	772,239.14	\$ 926,687.14
Total Fund Transfers \$	16,433,644.74	\$ 23,364,795.66

Benefits	YTD	<i>FY24 FORCASTED</i>
20.34% benefits for certified salaries \$	2,303,371.82	\$ 3,400,416.71
18.83% benefits for classified salaries \$	790,979.80	\$ 1,057,544.62
Employer Paid Benefits-Dental, Vision, Life Insurance \$	148,084.33	\$ 220,846.07
Employer Paid Health Benefits \$	3,784,192.27	\$ 5,474,192.15
Total Fund Transfers \$	7,026,628.22	\$ 10,152,999.55

All General Fund Expenses	YTD	<i>FY24 FORCASTED</i>
Salaries \$	16,433,644.74	\$ 23,364,795.66
Benefits \$	7,026,628.22	\$ 10,152,999.55
Purchased Services \$	1,402,605.75	\$ 1,870,141.00
Supplies & Materials \$	798,516.48	\$ 1,064,688.64
Capital Purchases \$	1,172,137.84	\$ 3,662,850.45
Debt Services \$	-	\$ -
Insurance & Judgements \$	3,945.12	\$ 5,260.16
Fund Transfers \$	-	\$ 311,000.00
Contingency \$	-	-
Total General Fund Expenses \$	26,837,478.15	\$ 40,431,735.46

Fund Transfers

Fund 290 - Foods	\$	45,000.00
Fund 420 - Bus Depreciation	\$	266,000.00

Levy Projects

	\$	2,250,000.00
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Benefit Bills Outstanding

BlueCross	\$	1,000,000.00
Delta Dental	\$	10,000.00
Lifemap		?
American Fidelity		?

Proposed Budget Expenses		Actual vs. Proposed		Posted Budget		FY24 Forecasted vs. Posted	
\$	1,740,000.00	\$	(43,616.46)	\$	21,529,500.00		
\$	15,016,000.00	\$	369,412.73				
\$	4,010,000.00	\$	(1,606,275.20)				
		\$	(87,727.33)				
		\$	(926,687.14)				
\$	20,766,000.00	\$	(2,294,893.40)	\$	21,529,500.00	\$	(1,835,295.66)
\$	3,408,000.00	\$	7,583.29	\$	9,576,500.00		
\$	755,000.00	\$	(302,544.62)				
\$	152,000.00	\$	(68,846.07)				
\$	4,830,000.00	\$	(644,192.15)				
\$	9,145,000.00	\$	(1,007,999.55)	\$	9,576,500.00	\$	(576,499.55)
\$	21,529,500.00	\$	(1,835,295.66)	\$	21,529,500.00	\$	(1,835,295.66)
\$	9,576,500.00	\$	(576,499.55)	\$	9,576,500.00	\$	(576,499.55)
\$	1,744,494.40	\$	(125,646.60)	\$	1,706,000.00	\$	(164,141.00)
\$	1,857,005.60	\$	792,316.96	\$	1,894,000.00	\$	829,311.36
\$	100,000.00	\$	(3,562,850.45)	\$	85,000.00	\$	(3,577,850.45)
\$	172,000.00	\$	172,000.00	\$	172,000.00	\$	172,000.00
\$	260,000.00	\$	254,739.84	\$	260,000.00	\$	254,739.84
\$	2,411,000.00	\$	2,100,000.00	\$	2,411,000.00	\$	2,100,000.00
\$	1,700,000.00	\$	1,700,000.00	\$	1,700,000.00	\$	1,700,000.00
\$	39,350,500.00	\$	(1,081,235.46)	\$	39,334,000.00	\$	(1,097,735.46)

Net Budget Balance \$ 482,109.37

As of:

4/29/2024 21:05:49

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Current Cash Balances

General Fund Checking	\$	503,193.34	
LGIP - General Fund	\$	5,759,433.67	\$ 6,262,627.01

Expected Revenues

State Support	\$	4,646,558.85	
GRA - ESSER III	\$	1,175,397.92	
Tax Income - July	\$	1,520,000.00	\$ 7,341,956.77
GRA - Stronger Connections - Rupert	\$	116,075.64	
GRA - Gear Up	\$	84,292.57	
GRA - IDEA B	\$	1,507,755.88	
GRA - IDEA B Preschool	\$	65,167.06	
GRA - IDEA SPED 14 PSO Survey	\$	750.00	
GRA - Restraint & Seclusion	\$	8,000.00	
GRA - CSI UP	\$	299,176.18	
GRA - Title I-A	\$	1,125,470.13	
GRA - Title I-C	\$	675,516.20	
GRA - Title I-D	\$	90,333.96	
GRA - Title II-A	\$	122,639.39	
GRA - Title III-A	\$	69,155.24	
GRA - Title IV	\$	122,041.00	
GRA - Title IX-A	\$	6,075.00	
GRA - ARP - Homeless I	\$	10,577.90	
GRA - ARP - Homeless II	\$	26,267.85	\$ 4,329,294.00

Reimbursement Based

As of:

3/12/2024 6:42:00

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Current Cash Balances

General Fund Checking	\$	249,214.80
Pending Deposit	\$	20,090.87
LGIP - General Fund	\$	11,141,650.00

	Tax Income	\$	1,520,000.00		
	One time Payment	\$	1,100,000.00	\$	14,030,955.67
Expected Revenues					
	State Support	\$	984,951.60		
	GRA - ESSER III	\$	1,175,397.92	\$	2,160,349.52
	GRA - Stronger Connections - Rupert	\$	116,075.64		
	GRA - Gear Up	\$	84,292.57		
	GRA - IDEA B	\$	1,507,755.88		
	GRA - IDEA B Preschool	\$	65,167.06		
	GRA - Restraint & Seclusion	\$	8,000.00		
	GRA - CSI UP	\$	299,176.18		
	GRA - Title I-A	\$	53,834.13		
Reimbursement Based	GRA - Title I-C	\$	266,612.20		
	GRA - Title I-D	\$	90,333.96		
	GRA - Title II-A	\$	122,639.39		
	GRA - Title III-A	\$	6,950.24		
	GRA - Title IX-A	\$	6,075.00		
	GRA - ARP - Homeless I	\$	10,577.90		
	GRA - ARP - Homeless II	\$	26,267.85	\$	2,663,758.00

eral Fund

Total Monthly Payroll
\$ 3,012,560.70

Total Payroll for Year
\$ 36,150,728.40

Budgeted Payroll
\$ 37,389,200.00

Monthly Payroll - Food Service
\$ 2,912,560.70

Monthly AP - Food Service
\$ 870,416.28

Total Cash & Expected Revenues
\$ 15,769,230.78

Total Monthly Costs
\$ 3,782,976.98

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Total Monthly Payroll
\$ 3,012,560.70

Total Payroll for Year
\$ 36,150,728.40

Budgeted Payroll
\$ 37,389,200.00

Rough Monthly Payroll Costs
\$ 2,912,560.70

Rough Monthly AP Costs
\$ 870,416.28

Total Cash & Expected Revenues	Total Monthly Costs
\$ 17,523,184.19	\$ 3,782,976.98

Total Monthly AP
\$ 965,416.28

Total AP / Year
\$ 11,584,995.36

Budgeted AP
\$ 12,537,667.00

4 Months
\$ 11,650,242.80

3 Months
\$ 2,611,248.84

	Remaining Cost to End of Year	Difference
\$	14,261,491.64	\$ 1,507,739.14

Total Monthly AP
\$ 965,416.28

Total AP / Year
\$ 11,584,995.36

Budgeted AP
\$ 12,537,667.00

6 Months
\$ 17,475,364.20

4 Months
\$ 3,481,665.12

Remaining Cost to End of Year	Difference
\$ 20,957,029.32	\$ (3,433,845.13)